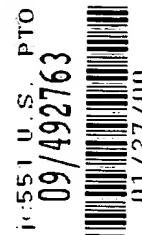




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BOX: PATENT APPLICATION

Assistant Commissioner for Patents
Washington, D.C. 20231

January 27, 2000

JAPAN OFFICE

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Re: Application of Eiko MASATSUJI, Toshi TSUZUKI, Shinobu ITO and Eiji OGATA
DERMAL AGENT
Our Reference: Q54487

Dear Sir:

Attached hereto is the application identified above including the specification, claims, executed Declaration and Power of Attorney, executed Assignment and PTO Form 1595.

The Government filing fee is calculated as follows:

Total Claims	60 - 20 =	40 x \$18 =	\$ 720.00
Independent Claims	6 - 3 =	3 x \$78 =	\$ 234.00
Base Filing Fee	(\$690.00)		\$ 690.00
Multiple Dep. Claim Fee	(\$260.00)		\$ 260.00
TOTAL FILING FEE			\$ 1904.00
Recordation of Assignment Fee			\$ 40.00
TOTAL U.S. GOVERNMENT FEE			\$ 1944.00

Checks for the statutory filing fee of \$ 1904.00 and Assignment recordation fee of \$ 40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority/Benefit is claimed from:

Japanese Patent and U.S. Provisional Application
Hei. 11-17478
60/136,218

Filing Date
January 26, 1999
May 26, 1999

The priority document will be submitted at a later date.

The Office is invited to contact the above firm on any question which might arise on the above-named application. Any contact that the Office might need to make should be directed to the undersigned at (202)293-7060.

Since the Federal Government was closed on the anniversary of the priority date due to inclement weather, the filing of this application on Thursday January 27, 2000 is sufficient to obtain the benefit of priority.

Respectfully submitted,
SUGHRUE, MION, ZINN, MACPEAK & SEAS
Attorneys for Applicant(s)

By

Waddell A. Biggart

Registration No. 24,861

WAB:tnj